

ABSTRACT OF THE DISCLOSURE

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A semiconductor device having active regions  
connected by an interconnect line, which includes first  
and second transistors each having active regions and  
5 formed spaced apart from each other in a semiconductor  
substrate, an isolation region for isolating the first  
and second transistors from each other, a slit formed  
in the isolation region to allow those paired active  
regions of the first and second transistors which are  
10 opposed to each other with the isolation region  
interposed therebetween to communicate with each other  
through it, a conductive film formed on the inner walls  
of the slit, and an interconnect layer having first and  
second portions, each of which is electrically  
15 connected with a corresponding one of the paired active  
regions, and a third portion which is formed along the  
slit on the isolation region to connect the first and  
second portions with each other.